

Table 1 Revenue*

R thousand	2022/23			2021/22		
	Budget estimate	June	Year to date	Preliminary outcome	June	Year to date
Taxes on income and profits	894 299 557	156 382 867	266 315 206	912 870 032	139 818 582	235 640 997
Personal income tax	587 907 299	45 033 575	142 078 347	553 951 468	41 843 727	126 017 290
Provisional tax, assessment payments and penalties	52 056 009	1 045 917	2 982 844	44 854 970	992 618	2 822 918
Employees tax	578 654 546	45 747 090	143 852 677	549 434 192	42 000 207	128 561 877
ETI credit - refunds granted against PAYE payment	(5 436 689)	(328 287)	(1 090 537)	(4 949 298)	(285 284)	(811 080)
ETI credit - refunds	(1 674 813)	(18 847)	(84 274)	(1 667 567)	(32 588)	(121 955)
PIT refunds	(35 691 753)	(1 412 178)	(3 582 363)	(33 720 808)	(829 287)	(2 433 870)
Tax on corporate income						
Corporate income tax	269 931 285	108 282 632	111 959 308	320 446 871	95 194 157	97 846 936
Secondary tax on companies	124 982	24 609	41 659	121 293	20 702	31 432
Withholding tax on dividends	30 324 795	2 773 712	11 290 415	33 308 179	1 986 005	8 388 388
Withholding tax on interest	454 026	42 655	177 495	468 752	45 673	132 095
Tax on Retirement Funds	-	-	-	(213)	-	-
Other						
Interest on overdue income tax	5 557 169	225 784	767 991	4 573 663	728 318	1 224 855
Small business tax amnesty	-	-	(8)	-	-	-
Taxes on payroll and workforce	20 619 315	1 643 657	4 920 699	19 335 917	1 585 598	4 466 684
Skills development levy	20 619 315	1 643 657	4 920 699	19 335 917	1 585 598	4 466 684
Taxes on property	20 291 186	1 770 713	5 635 888	22 032 795	1 636 144	4 916 283
Estate, inheritance and gift taxes						
Donations tax	645 920	37 755	137 392	635 423	22 873	109 745
Estate duty	3 018 363	274 217	856 628	3 140 787	194 068	742 224
Taxes on financial and capital transactions						
Securities transfer tax	6 830 492	483 302	1 704 219	7 680 453	474 976	1 413 691
Transfer duties	9 797 041	975 440	2 937 650	10 576 131	944 228	2 650 623
Taxes on goods and services	600 732 266	44 312 206	128 391 660	549 615 891	41 216 335	123 518 061
Value-added tax	439 680 646	34 645 418	94 058 489	390 846 332	23 405 690	83 888 250
Domestic VAT	475 949 200	36 904 609	116 627 827	448 760 190	34 786 588	107 640 468
Import VAT	215 534 094	21 048 649	45 122 017	204 503 641	15 553 951	35 756 556
Refunds	(251 801 648)	(23 307 840)	(67 691 356)	(262 416 899)	(20 914 650)	(59 528 774)
Turnover tax for small businesses	6 445	46	309	8 793	106	215
Specific excise duties	51 864 317	3 878 972	11 954 009	49 566 892	3 109 300	12 119 803
Beer	17 677 849	1 575 208	4 188 629	19 821 043	1 624 228	5 327 222
Sorghum beer and sorghum flour	5 281	76	845	4 754	680	1 194
Wine and other fermented beverages	5 261 769	511 360	1 512 095	6 112 310	395 628	1 501 892
Spirits	10 359 055	1 312 197	3 845 571	11 307 490	769 139	3 221 464
Cigarettes and cigarette tobacco	14 280 554	404 144	2 110 598	8 958 630	244 478	1 726 755
Vapour Products	-	-	-	-	-	-
Pipe tobacco and cigars	614 219	20 970	124 629	413 154	11 904	150 347
Petroleum products	1 209 450	55 017	181 573	745 552	63 044	190 931
Revenue from neighbouring countries	2 456 140	-	10 069	2 203 959	-	-
Ad valorem excise duties	4 406 088	385	1 471 676	4 725 140	(6)	1 127 917
Health promotion levy	2 356 163	155 510	536 173	2 182 323	152 891	554 826
Fuel levy	89 112 682	4 497 401	17 339 471	88 884 061	7 475 851	23 009 674
Of which:						
Carbon fuel levy	2 263 027	198 875	730 582	2 038 849	170 536	505 335
CFL Domestic	1 893 794	146 659	594 759	1 596 560	128 012	394 145
CFL Imported	369 234	52 217	135 823	442 290	42 523	111 189
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	210 224	55 310	173 053	285 088	16 196	44 456
Plastic bag levy	630 033	167 912	173 869	658 136	147 748	167 631
Electricity levy	8 158 330	667 774	1 926 721	7 890 565	705 019	2 029 821
Incandescent light bulb levy	25 096	1 869	6 842	23 701	1 930	5 073
CO ₂ tax - motor vehicle emissions	1 832 902	191 261	576 726	2 173 411	142 899	402 348
Tyre levy	693 332	48 167	166 039	715 735	42 435	154 008
International Oil Pollution Compensation Fund	2 393	-	-	-	-	-
Carbon tax	1 463 027	1 089	5 740	1 397 618	17 189	33 023
Other						
Universal Service Fund	281 989	1 092	2 542	257 500	4	917
Taxes on international trade and transactions	62 505 172	5 801 275	13 245 760	59 912 542	3 989 701	9 922 878
Import duties						
Customs duties	54 005 224	4 934 559	11 399 131	50 056 218	3 376 625	8 458 397
Specific excise duties on imports	7 089 906	686 289	1 295 056	7 946 796	488 912	1 071 076
Health promotion levy on imports	85 620	7 313	19 186	77 510	7 363	18 507
Other						
Miscellaneous customs and excise receipts	762 594	102 067	306 565	1 254 755	116 800	351 589
Diamond export duties	89 221	1 138	16 384	169 992	-	23 310
Export tax - Scrap metal	472 607	69 909	209 438	407 271	-	-
Other taxes	1	-	-	-	-	-
Stamp duties and fees	1	-	-	-	-	-
State miscellaneous revenue	4)	(503)	(803)	(10 059)	277	(7 993)
Total tax revenue (gross)	1 598 447 497	209 910 214	418 508 410	1 563 757 120	186 246 637	378 456 929
Less: SACU payments	5)	(43 683 418)	(10 920 855)	(45 966 212)	-	(11 491 553)
Total tax revenue (net of SACU payments)	1 554 764 079	209 910 214	407 587 555	1 517 790 908	186 246 637	366 965 376
Departmental revenue	33 279 602	14 279 470	16 398 147	43 483 839	16 025 869	18 574 978
Sales of goods and services other than capital assets						
Sales by market establishments	6)	68 099	4 201	12 464	50 403	3 997
Non-tax receipts	5 000	726	881	6 560	203	797
Administrative fees	662 913	27 746	80 570	333 511	18 603	77 269
Other sales	908 673	183 023	645 825	1 673 110	335 186	462 837
Selling of scrap or waste and other used current goods	10 135	492	1 554	6 564	1 066	2 000
Transfers received	646 380	49 320	149 919	353 847	48 326	136 397
Fines penalties and forfeits	349 565	8 390	24 949	264 073	7 833	31 091
Interest, dividends and rent on land						
Interest	6 394 289	359 595	1 060 384	5 508 243	445 835	1 537 479
Dividends	363 645	33	33	63	31	31
Rent on land	18 585 624	13 489 248	13 520 424	28 353 171	14 651 730	14 642 059
Of which:						
Mineral and petroleum royalties	18 554 237	13 488 410	13 517 647	28 339 336	14 651 462	14 640 700
Sales of capital assets	131 084	4 466	14 525	113 001	25 015	43 817
Financial transactions in assets and liabilities	5 153 995	152 230	886 620	6 821 292	488 045	1 628 840
NRF receipts	7)	2 646 000	97 661	729 099	5 870 948	451 680
Total national government revenue	1 588 043 681	224 189 684	423 985 702	1 561 274 747	204 272 506	385 540 355
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1 588 043 681	224 189 684	423 985 702	1 561 274 747	204 272 506	385 540 355
Departmental revenue received but not yet paid to NRF						
Departmental revenue collected		554 766	17 231	1 605 673	284 144	401 938
Departmental revenue received by the NRF		(693 399)	(2 151 402)	(9 273 555)	(922 727)	(2 533 971)
Other revenue received by the NRF	8)	1 248 165	2 168 533	10 875 228	1 206 871	2 933 909
ICASA		8 390 577	9 022 313	1 833 615	62 733	678 549
Financial Intelligence Centre Act		565	1 563	19 284	12 337	14 804
SARB Sanctions		-	20 030	-	-	-
FSCA		-	10	-	-	-
SARB Fedgro Sanctions		-	-	130	-	-
Secret Service Account		-	3 222	7 336	-	-
Proceeds of organised Crime Act		38	76	319	-	-
DTI Various Entities		-	-	121	-	-
Competition Commission		-	-	83 893	-	-
Revenue collected on behalf of the RAF		4 096 900	12 013 780	47 279 353	4 247 977	11 411 482
Revenue collected on behalf of the UIF		1 863 349	5 528 589	21 432 659	679 129	4 846 945
Total net revenue		239 115 879	450 582 517	1 633 538 129	210 558 627	402 883 171
Cash balances NRF		1 137	(1 143)	605	3 894	5 227
Direct transfer from NRF to the RAF		(3 968 225)	(11 976 885)	(47 058 717)	(3 637 559)	(10 816 714)
Direct transfer from NRF to the UIF		(1 836 340)	(5 626 927)	(21 131 671)	(1 611 460)	(4 847 614)
CARA added as part of cash revenue in Table 4		3 213	26 487	41 162	813	8 370
Revenue collected according to Table 4		233 315 663	433 014 048	1 565 390 507	205 314 615	387 242 439

1) The securities transfer tax replaced the uncertificated securities tax from 1 July 2008.

2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil.

3) Excise duties collected by Botswana, Lesotho, Namibia and eSwatini.

4) Revenue received by SARS in respect of taxation that could not be allocated to specific revenue types.

5) Payments in terms of SACU agreements (SECTION 51(2) of the Customs and Excise Duties Act of 1964).

6) New item introduced on the standard chart of accounts from 2008/09.

7) NRF receipts (previously classified as extra ordinary receipts), for more details see Table 5.

8) Other revenue received by the NRF that is not classified as Departmental Revenue.

*) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database.